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February 3, 2020

**Via ECF and Personal Service**

Honorable Lewis A. Kaplan, United States District Judge  
 Daniel Patrick Moynihan U.S. Courthouse  
 500 Pearl Street  
 New York, NY 10007

RE: In re: Customs and Tax Administration of the Kingdom of Denmark (SKAT) Tax Refund Litigation, Master Docket 18-md-2865 (LAK)

Dear Judge Kaplan:

We write to inform you that Defendants in the cases set forth below filed Answers today with the Court on the dockets for their respective actions. It has come to our attention, via a letter to Your Honor from counsel for other Defendants (ECF No. 81, February 22, 2019) that there is no ability to file an answer on the Master Docket and then “spread” the filing to the individual related action. Therefore, the Answers were filed in their respective dockets, and in an effort to comply with the Court’s Pretrial Order No. 4, we are attaching the following Answers, filed today, as exhibits to this Letter:

1. Answer to the Complaint by Azalea Pension Plan and Elizabeth van Merkenstein, *SKAT v. Azalea Pension Plan et al.*, Docket Number 1:19-CV-01893-LAK;
2. Answer to the Complaint and Counterclaims by Basalt Ventures LLC Roth 401(K) Plan and John van Merkenstein, *SKAT v. Basalt Ventures LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01866-LAK;
3. Answer to the Complaint by Bernina Pension Plan and John van Merkenstein, *SKAT v. Bernina Pension Plan et al.*, Docket Number 1:19-CV-01865-LAK;
4. Answer to the Complaint by John van Merkenstein and Bernina Pension Plan Trust, *SKAT v. John van Merkenstein et al.*, Docket Number 1:19-CV-10713-LAK;
5. Answer to the Complaint by Michelle Investments Pension Plan and John van Merkenstein, *SKAT v. Michelle Investments Pension Plan et al.*, Docket Number 1:19-CV-01906-LAK;
6. Answer to the Complaint by Omineca Pension Plan and John van Merkenstein, *SKAT v. Omineca Pension Plan et al.*, Docket Number 1:19-CV-01894-LAK;

7. Answer to the Complaint by Remece Investments LLC Pension Plan and John van Merkensteijn, *SKAT v. Remece Investments LLC Pension Plan et al.*, Docket Number 1:19-CV-01911-LAK;
8. Answer to the Complaint and Counterclaims by Starfish Management LLC Roth 401(K) Plan and John van Merkensteijn, *SKAT v. Starfish Management LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01871-LAK;
9. Answer to the Complaint by Tarvos Pension Plan and John van Merkensteijn, *SKAT v. Tarvos Pension Plan et al.*, Docket Number 1:19-CV-01930-LAK;
10. Answer to the Complaint by Voojo Productions LLC Roth 401(K) Plan and John van Merkensteijn, *SKAT v. Voojo Productions LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01873-LAK;
11. Answer to the Complaint by Xiphias LLC Pension Plan and John van Merkensteijn, *SKAT v. Xiphias LLC Pension Plan et al.*, Docket Number 1:19-CV-01924-LAK;

Two copies of this letter and each of the filed Answers set forth above will also be delivered to your Chambers.

Respectfully submitted,

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By: 

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cc: Plaintiff's Counsel via ECF.